

Evaluasi dan rekomendasi penerapan internal dan external assessment (Standard 1300: quality assurance and improvement program): studi kasus PT X = Evaluation and recommendation of the implementing internal and external assessment (Standard 1300: quality assurance and improvement program): case study in PT X

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Abstrak

Chief Executive Audit mempunyai tanggung jawab untuk memastikan aktivitas auditor sesuai dengan International Professional Practices Framework (IPPF) dan Kode Etik. Chief Executive Audit mengembangkan dan menjaga aktivitas evaluasi dibawah Program Pemastian Kualitas dan Peningkatan. Tujuan penelitian ini adalah untuk mengetahui penerapan internal dan external assessment pada Audit Internal PT. X dapat memenuhi standar kualitas IIA. Penelitian ini menggunakan pendekatan descriptive comparative dengan metode penelitian trend analysis dari observasi lapangan. Hasil penelitian ini yaitu implementasi dari internal dan external assessment telah digunakan dengan optimal sebagai asurans terhadap kualitas dari aktivitas Audit Internal PT. X. Internal dan External Assessment juga digunakan sebagai alat evaluasi untuk pengembangan kompetensi auditor.

.....Chief Executive Audit has a responsibility to ensure the activity of internal audit comply with the International Professional Practices Framework (IPPF) and Code of Ethics. Chief Executive Audit should develop and maintain the evaluation activities under Quality Assurance and Improvement Program. The objective of this study was to determine the internal and external assessment can fulfill the quality standard of PT Xs internal audit department in accordance with the IIA Standard. This research used a descriptive comparative approach with the trend analysis research method from the study field. The result of this research shows that the implementing of internal and external assessment in PT. X is used optimally as a quality assurance of Internal Audit Department under Standard 1300: Quality Assurance and Improvement Program. The internal and external assessment also used as evaluating tool to develop the competency of auditor internal for improvement program.